

BOE-58-G (Front) (7-97)
CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER FROM GRANDPARENT TO GRANDCHILD
(Section 63.1 of the Revenue and Taxation Code)

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CALIFORNIA LAW PROVIDES, WITH CERTAIN LIMITATIONS, THAT A "CHANGE IN OWNERSHIP" DOES NOT INCLUDE THE PURCHASE OR TRANSFER OF:

1. The principal residence from grandparents to grandchildren, and/or
2. The remainder of the first \$1,000,000 of other real property between parents and children

IN ORDER TO QUALIFY FOR THIS EXCLUSION, A CLAIM FORM MUST BE COMPLETED AND SIGNED BY ALL ELIGIBLE TRANSFERORS AND TRANSFEREES AND FILED WITH THE COUNTY ASSESSOR WITHIN THREE YEARS AFTER THE DATE OF PURCHASE OR TRANSFER, OR PRIOR TO THE TRANSFER OF THE REAL PROPERTY TO A THIRD PARTY, WHICHEVER IS EARLIER. IF A CLAIM FORM HAS NOT BEEN FILED BY THE DATE SPECIFIED IN THE PRECEDING SENTENCE, IT WILL BE TIMELY IF FILED WITHIN SIX MONTHS AFTER THE DATE OF MAILING OF A NOTICE OF SUPPLEMENTAL OR ESCAPE ASSESSMENT FOR THIS PROPERTY. COMPLETE ALL OF SECTIONS A, B, AND C AND ANSWER EACH QUESTION OR YOUR CLAIM MAY BE DENIED. PROOF OF ELIGIBILITY MAY BE REQUIRED.

Please note:

- a. This exclusion only applies to transfers that occur on or after March 27, 1996.
- b. In order to qualify, all the parents of that grandchild must be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons, who qualify under §63.1 as children of the grandparents,
- c. The real property must be transferred from grandparents to their grandchildren.
- d. Failure to complete and return this form may result in this property being reassessed.

A. PROPERTY

1. Assessor's Parcel Number _____
2. Property Address _____ City _____
3. Date of Purchase or Transfer _____ Records Document No. _____
4. Date of Death of Grandparent (If Applicable) _____ Probate No. (if Applicable) _____

B. TRANSFEROR (S)/SELLER (S) (GRANDPARENTS)

1. Print Full Name(s) of Transferor(s) _____
2. Was this property the principal residence of the transferor? ☐ Yes ☐ No
If yes, please check which one of the following exemptions was granted on this property in your name:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
3. Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
4. Was only a partial interest in the property transferred? ☐ Yes ☐ No
5. Did you own this property as a joint tenant? ☐ Yes ☐ No
6. If the transfer was through the medium of a trust, please attach a list of all the beneficiaries.
7. Print name(s) of child(ren) of transferor(s)/buyer(s) who is(are) the parent(s) of transferee(s) (grandchild):

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING AND ANY ACCOMPANYING STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT I AM THE GRANDPARENT OF THE TRANSFEREES LISTED IN SECTION C.

(Signature of Transferor or Legal Representative) (Date)

(Signature of Transferor or Legal Representative) (Date)

(Mailing Address) (Day Time Phone)

PLEASE COMPLETE APPLICABLE INFORMATION ON REVERSE SIDE

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD)
(ADDITIONAL TRANSFEREES PLEASE COMPLETE "C" BELOW)

1. Print Full Name(s) of Transferee(s) _____
 - Family Relationship(s) to Transferor(s) _____
 - If adopted, age at time of adoption _____ Adopted by whom? _____
2. Parents: Name of Direct Descendent of Grandparent (son or daughter)
 - Date of Death of Direct Descendent: _____ (Direct descendent must be deceased In order to qualify for this exclusion. *Please provide death certificate.*)
 - Social Security Number of Direct Descendent: _____

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code §63. 1. (See Title 42 United States Code, §405(c)(2)(C)(i) Which authorizes the use of social security numbers for identification purposes in the administration of any tax.) A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the assessor and the state to monitor the exclusion limit. This claim is not subject to public inspection.

- a. Was deceased parent married as of the date of death? ☐ Yes ☐ No
- b. If yes, had surviving spouse remarried as of the date of purchase or transfer? ☐ Yes ☐ No
 - If yes, date of marriage must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage _____ (*Please provide marriage certificate.*)
 - If no, surviving spouse is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (*Please provide death certificate.*)
3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents shall not be excluded but shall be applied toward the one million dollar (1,000,000) full cash value limit exclusion of other real property received from parents and grandparents.) ☐ Yes ☐ No

0 If yes: County: _____ Assessor's Parcel Number: _____
4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (Transferee is limited to receiving \$1,000,000 of real property other than a principal residence from both parent and grandparents. If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents shall not be excluded but shall be applied toward the one million dollar (1,000,000) full cash value limit exclusion of other real property received from parents and grandparents.) ☐ Yes ☐ No
 - If yes, *attach list* of all previous transfers (include for each property: the county, assessor's parcel number, situs address, date of transfer, names of all transferees and the family relationship).

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING AND ANY ACCOMPANYING STATEMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE. I CERTIFY THAT I AM THE GRANDCHILD OF THE TRANSFERORS LISTED IN SECTION B. I CERTIFY THAT ALL MY PARENTS WHO QUALIFY AS CHILDREN OF MY TRANSFEROR GRANDPARENTS ARE DECEASED AS OF THE DATE OF TRANSFER -OR PURCHASE.

 (Signature of Transferor or Legal Representative)

 (Date)

 (Mailing Address)

 (Day Time Phone)

THE ASSESSOR MAY REQUIRE ADDITIONAL LEGAL DOCUMENTATION TO SUPPORT THE ABOVE ANSWERS.

C. (CONTINUED) TRANSFEREE(S)/BUYERS

NAME	RELATIONSHIP	SIGNATURE	DATE